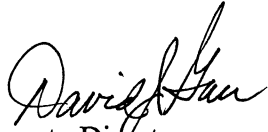


Memorandum

To: Mr. Ramon J. Hirsig
Executive Director

Date: August 11, 2004

From: 
David J. Gau, Deputy Director
Property and Special Taxes Department

Subject: ***Property Tax Exemption Claim Forms
(September 8, 2004 Administrative Consent Agenda)***

I am requesting that the following property tax exemption claim forms be approved:

BOE-260, Certificate and Affidavit for Exemption of Work of Art Claim for Exemption from Property Taxes

BOE-260-A, Certificate and Affidavit for Exemption of Certain Aircraft for Exemption from Property Taxes

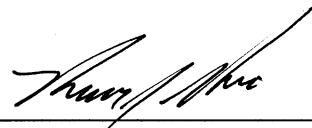
BOE-260-B, Claim for Exemption from Property Taxes of Aircraft of Historical Significance

Revisions to the above forms are mandated by Senate Bill 1880 which amends Revenue and Taxation Code sections 217, 217.1, and 220.5 (Stats. 2004, Ch. 200). The current procedure requires that a claimant must annually sign the above claim forms before a member of an assessor's office or a notary public. The signature requirement effective January 1, 2005 is that the claimant need only to sign the affidavit under penalty of perjury. The attached forms are for use by county assessors beginning on the January 1, 2005 lien date.

Please place this item on the Board's September 8, 2004 Administrative Consent Calendar for approval.

DJG:sk
Attachment

cc: Ms. Deborah Pellegrini

Approved: 

Ramon J. Hirsig, Executive Director

BOARD APPROVED

at the _____ Board Meeting

Deborah Pellegrini, Chief
Board Proceedings

20 _____

**CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF WORK OF ART
CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 2
OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTION 217 OF THE REVENUE AND TAXATION CODE**

(See also sections 255, 260, and 986 of the Revenue and Taxation Code.)

This claim must be filed before the Assessor by 5:00 p.m., February 15.

State of California, County of _____

CERTIFICATE – WORK OF ART

I understand that to apply for an exemption from property taxation under the provisions of section 217 of the Revenue and Taxation Code the affidavit listing a work of art which is required to be filed before an Assessor must be accompanied by this certificate signed by the director of a publicly owned art gallery or museum or by an officer of a museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code to which the work of art was made available for display.

The work of art described below was made available for display from _____, 20 _____ to _____, 20 _____. (If more than one work of art is covered by this certificate, they may be listed on an attachment. The director is then to sign this certificate and each attached sheet.)

I certify or declare under penalty of perjury that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

EXECUTED IN THE COUNTY OF _____

_____, State of California

SIGNATURE OF DIRECTOR OR OFFICER

DATE



DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)

LOCATED AT (address) _____

AFFIDAVIT FOR EXEMPTION OF WORK OF ART

Under the provisions of section 217, Revenue and Taxation Code, certain articles of personal property which have been made available for display in a publicly owned art gallery or museum, or in a museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1 or for less than 90 days immediately preceding January 1, but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available shall be exempt from taxation.

1. NAME OF CLAIMANT _____

2. ADDRESS OF CLAIMANT _____

DAYTIME PHONE NUMBER

() _____

3. LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A.M., JANUARY 1 _____

4. NAME OF ART GALLERY OR MUSEUM TO WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY _____

ADDRESS (street, city, county, state) _____

DIRECTOR'S OR OFFICER'S NAME _____

5. NATURE OF THE PERSONAL PROPERTY FOR WHICH THE EXEMPTION IS CLAIMED [check the appropriate box(es); numerous works of art may be listed on a separate sheet in a manner that complies with questions 5 and 6]

☐ Original painting☐ Original sculpture☐ Work of the free fine arts (check below)☐ Original mosaic☐ Original statuary☐ Etching☐ Lithograph☐ Original drawing or sketches☐ Engraving☐ Prints made by hand transfer process☐ Other original work of the free fine arts☐ Woodcut

6. DESCRIBE THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DETAIL TO IDENTIFY: _____

7. DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED FOR INDUSTRIAL USE?

☐ Yes ☐ No

8. DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?

☐ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE

DATE



THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

PROVISIONS OF THE REVENUE AND TAXATION CODE

217 (a). Except as provided in subdivision (d), the following articles of personal property which have been made available for display in a publicly owned art gallery or museum, or a museum which is regularly open to the public and which is operated by a nonprofit organization which has qualified for exemption under section 23701d, shall be exempt from taxation:

- (1) Original paintings in oil, mineral, water, vitreous enamel, or other colors, pastels, original mosaics, original drawings and sketches in pen, ink, pencil, or watercolors, or works of the free fine arts in any other media including applied paper and other materials, manufactured or otherwise, such as are used on collages, artists' proof etchings unbound, and engravings and wood cut unbound, lithographs, or prints made by other hand transfer processes unbound, original sculptures, or statuary. As used in this subdivision:
 - (A) *Sculpture* and *statuary* shall be understood to include professional productions of sculptors only whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, metal, or other materials, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, alabaster, or from metal, or other materials, or cast in bronze or other metal or substance, or from wax or plaster, or constructed from any material or made in any form as the professional productions of sculptors, only.
 - (B) *Original* when used to modify the words *sculptures* and *statuary* shall be understood to include the original work or model and the first 10 castings, replicas, or reproductions made from the sculptor's original work or model with or without a change in scale and regardless of whether or not the sculptor is alive at the time the castings, replicas, or reproductions are completed.
 - (C) *Painting, mosaic, drawing, work of the free fine arts, sketch, sculpture, and statuary* shall not be understood to include any articles of utility or for industrial use, nor such as are made wholly or in part by stenciling or any other mechanical process.
 - (D) *Etchings, engravings, and woodcuts, lithographs, or prints made by other hand transfer processes*, shall be understood to include only such as are printed by hand from plates, stones or blocks etched, drawn, or engraved with handtools and not such as are printed from plates, stones or blocks etched, drawn or engraved by photochemical or other mechanical processes.
- (2) Original works of the free fine arts, not provided for in paragraph (1) of this subdivision, subject to such regulations as the board may prescribe as to proof that the article represents some school, kind or medium of the free fine arts. As used in this paragraph, *original works of the free fine arts* shall not be understood to include any article of utility or for industrial use.

(b) When making a claim for an exemption under this section, a person claiming the exemption shall give all information required and answer all questions in an affidavit, and shall subscribe and swear to the affidavit, under penalty of perjury. The assessor may require other proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the art gallery or museum in which the property for which an exemption is claimed under this section was made available for display that the property was available for public display in the art gallery or museum for the period specified in subdivision (e).

(c) The provisions of sections 255 and 260 shall be applicable to the exemption provided by this section.

(d) The exemption provided by subdivision (a) shall not apply to any work of art loaned by any person who holds works of art primarily for purposes of sale.

(e) The exemption provided by this section will not apply unless the property was made available for public display in the art gallery or museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.

(f) For purposes of this section *regularly open to the public* means that the gallery or museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the gallery or museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during such period, the exemption may be granted if the director or other officer of the gallery or museum certifies in writing that the gallery or museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the day the gallery or museum was first opened.

(g) If a person certifies in writing that the property will be made available and the gallery or museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the gallery or museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in section 531.1.

20 _____

**CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT
CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 2
OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTION 217.1 OF THE REVENUE AND TAXATION CODE**

(See also sections 255 and 260 of the Revenue and Taxation Code.)

This claim must be filed before the Assessor by 5:00 p.m., February 15.

State of California, County of _____

CERTIFICATE – AIRCRAFT

I understand that to apply for an exemption from property taxation under the provisions of section 217.1 of the Revenue and Taxation Code the affidavit listing an aircraft which is required to be filed before an Assessor must be accompanied by this certificate signed by the director of a publicly owned aerospace museum or by an officer of an aerospace museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code to which the aircraft was made available for display.

The aircraft described below was made available for display from _____, 20____ to _____, 20____ (If more than one aircraft is covered by this certificate, they may be listed on an attachment. The director is then to sign this certificate and each attached sheet.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF DIRECTOR OR OFFICER



DATE

DIRECTOR OR OFFICER OF (publicly owned aerospace museum or aerospace museum open to public and operated by a nonprofit organization)

LOCATED AT (address)

AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

Under the provisions of section 217.1, Revenue and Taxation Code, certain aircraft which have been made available for display in a publicly owned aerospace museum, or in an aerospace museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1 or for less than 90 days immediately preceding January 1, but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available shall be exempt from taxation.

1. NAME OF CLAIMANT

2. ADDRESS OF CLAIMANT

DAYTIME PHONE NUMBER

()

3. LOCATION OF THE AIRCRAFT AS OF 12:01 A.M., JANUARY 1

4. NAME OF AEROSPACE MUSEUM TO WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY

ADDRESS (street, city, county, state)

DIRECTOR'S OR OFFICER'S NAME

5. NATURE OF THE AIRCRAFT FOR WHICH THE EXEMPTION IS CLAIMED [check the appropriate box(es); numerous aircraft may be listed on a separate sheet in a manner that complies with questions 5 and 6]

☐ Aircraft which have been restored or maintained, whether currently certified or not for flight purposes

☐ Aircraft donated in perpetuity to the aerospace museum

6. DESCRIBE THE AIRCRAFT IN SUFFICIENT DETAIL TO IDENTIFY (make, model, year and FAA or tail number)

7. DOES CLAIMANT HOLD THE AIRCRAFT CLAIMED HERE PRIMARILY FOR PURPOSES OF SALE?

☐ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE



DATE

THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

PROVISIONS OF THE REVENUE AND TAXATION CODE

217.1. (a) Except as provided in subdivision (d), the following articles of personal property which have been made available for display in a publicly owned aerospace museum, or an aerospace museum which is regularly open to the public and which is operated by a nonprofit organization which has qualified for exemption under section 23701d, shall be exempt from taxation:

- Aircraft which have been restored or maintained, whether currently certified or not for flight purposes.
- Aircraft donated in perpetuity to the aerospace museum.

(b) When making a claim for an exemption under this section, a person claiming the exemption shall give all information required and answer all questions in an affidavit, and shall subscribe and swear to the affidavit, under penalty of perjury. The assessor may require other proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the aerospace museum in which the property for which an exemption is claimed under this section was made available for display that the property was available for public display in the aerospace museum for the period specified in subdivision (e).

(c) For the 1984-85 assessment year and each assessment year thereafter, the provisions of sections 255 and 260 shall be applicable to the exemption provided by this section.

(d) The exemption provided by subdivision (a) shall not apply to any aircraft loaned by any person who holds aircraft primarily for purposes of sale.

(e) The exemption provided by this section shall not apply unless the property was made available for public display in the aerospace museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.

(f) For purposes of this section, *regularly open to the public* means that the aerospace museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the aerospace museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during that period, the exemption may be granted if the director or other officer of the aerospace museum certifies in writing that the aerospace museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the date the aerospace museum was first opened.

(g) If a person certifies in writing that the property will be made available and the aerospace museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the aerospace museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in section 531.1.

(h) The exemption provided by this section shall be applicable for the 1979-80 fiscal year and each fiscal year thereafter.

255. TIME TO FILE AFFIDAVITS . . . Affidavits required for exemptions named in this article . . . shall be filed with the Assessor between the lien date and 5 p.m. on February 15 . . .

260. NONCOMPLIANCE WITH PROCEDURE. If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.

**20 ____ CLAIM FOR EXEMPTION FROM PROPERTY TAXES
OF AIRCRAFT OF HISTORICAL SIGNIFICANCE AS PROVIDED BY
SECTION 2 OF ARTICLE XIII OF THE CONSTITUTION OF
THE STATE OF CALIFORNIA AND SECTION 220.5
OF THE REVENUE AND TAXATION CODE**

This claim must be filed annually with the Assessor by 5:00 p.m., February 15 for the preceding January 1 lien date. Eighty percent of the exemption is available if this affidavit is filed between February 16 - August 1.

(A separate claim form is required for each aircraft.)

State of California, County of _____

PROVISIONS OF THE REVENUE AND TAXATION CODE

- 220.5** (a) Aircraft of historical significance shall be exempt from taxation.
- (b) The exemption provided in subdivision (a) shall only apply if all of the following conditions are satisfied:
- (1) The assessee is an individual owner who does not hold the aircraft primarily for purposes of sale.
 - (2) The assessee does not use the aircraft for commercial purposes or general transportation.
 - (3) The aircraft is available for display to the public at least 12 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed. If the aircraft was first made available for public display less than 12 days prior to the lien date, the exemption may be granted if the claimant certifies in writing that the aircraft will be made available for public display at least 12 days during the 12-month period commencing with the first day the property was made available for public display. When applying for an exemption pursuant to this section, the claimant shall attach to that application a certificate of attendance from the event coordinator of the event at which the aircraft was displayed as required by this paragraph.
- (c) When claiming an exemption pursuant to this section, the claimant shall provide all information required and answer all questions contained in an affidavit furnished by the assessor. The claimant shall sign the affidavit, under penalty of perjury. The Assessor may require additional proof of the information or answers provided in the affidavit before allowing the exemption.
- (d) For purposes of this section, "aircraft of historical significance" means any aircraft that is an original, restored, or replica of a heavier than air powered aircraft that is 35 years or older or any aircraft of a type or model of which there are fewer than five in number known to exist worldwide.
- (e) A fee of thirty-five dollars (\$35) shall be charged and collected by the assessor upon the initial application for an exemption pursuant to this section.

1. Name of legal owner of aircraft _____
 2. Name of claimant *(if different than above)* _____
 3. Address of claimant _____ Daytime Phone Number (____) _____
 4. Location of the aircraft as of 12:01 a.m., January 1 _____
5. The aircraft was or will be available for display on the date(s) and at the location(s) shown in the Schedule of Displays on the reverse of this form.
6. Describe the aircraft in sufficient detail to identify (make, model, year and FAA or tail number): _____

(Check the appropriate box) ☐ Original ☐ Restored ☐ Replica ☐ Fewer than Five

7. Is this aircraft considered airworthy? ☐ Yes ☐ No
8. Do you hold the aircraft primarily for purposes of sale? ☐ Yes ☐ No
9. Do you use the aircraft for any general transportation or commercial purposes? ☐ Yes ☐ No
10. How many hours was the aircraft operated last year? _____ Airframe hours as of January 1, 20 _____ ?

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE



**THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION
THIS CLAIM SUBJECT TO AUDIT**

SCHEDULE OF DISPLAYS

Date(s)	Display Location(s)	Name of Owner of Display Site(s)	Telephone Number(s)
			()
			()
			()
			()
			()
			()
			()
			()
			()
			()
			()
			()
			()
			()
			()

ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM [Section 220.5(b)(3), Revenue and Taxation Code].

- ☐ I will display the referenced aircraft twelve (12) days during the next year. (Only first-time applicants may check this box when the aircraft was first made available for public display less than 12 days prior to the lien date.)